

1 DAVID A. HUBBERT  
2 Deputy Assistant Attorney General

3 AMY MATCHISON (CA SBN 217022)  
4 Trial Attorney, Tax Division  
5 U.S. Department of Justice  
6 P.O. Box 683, Ben Franklin Station  
7 Washington, D.C. 20044  
8 Phone: 202-307-6422  
9 Fax: 202-307-0054  
10 Email: [Amy.T.Matchison@usdoj.gov](mailto:Amy.T.Matchison@usdoj.gov)  
11 [Western.Taxcivil@usdoj.gov](mailto:Western.Taxcivil@usdoj.gov)

12 *Attorneys for the United States of America*

13 UNITED STATES DISTRICT COURT  
14 EASTERN DISTRICT OF CALIFORNIA

15 UNITED STATES OF AMERICA,

16 Petitioner,

17 v.

18 C F KOEHNEN & SONS INC.,

19 Respondent.

Case No. 2:22-mc-00216-TLN-AC

[PROPOSED] NOTICE OF HEARING AND  
ORDER TO SHOW CAUSE

20 Upon the petition of the United States and the Declaration of Robyn M. Ricciuti-Culp,  
21 including the exhibits attached thereto, it is hereby

22  
23 ORDERED that pursuant to Local Rule 302(c)(9), the respondent, C F Koehnen appear  
24 before Magistrate Judge Allison Claire in courtroom 26 in the United States Courthouse, on the  
25 5th day of October, 2022, at 10:00 a.m., to show cause why it should not be compelled to obey  
26 the Internal Revenue Service summonses served upon it.

27 It is further ORDERED that:  
28

1           1.       A copy of this Order, together with the Petition, Declaration of Robyn M.  
2 Ricciuti-Culp and its exhibits, shall be served upon the respondent in accordance with Fed. R.  
3 Civ. P. 4, within 30 days of the date that this Order is served upon counsel for the United States  
4 or as soon thereafter as possible. Pursuant to Fed. R. Civ. P. 4.1(a), the Court hereby appoints  
5 Revenue Agent Robyn M. Ricciuti-Culp, and all other persons designated by her, to effect  
6 service in this case. Service may also be effected by the United States marshal or deputy  
7 marshal.  
8

9           2.       Proof of any service done pursuant to paragraph 1, above, shall be filed with the  
10 Clerk as soon as practicable.

11           3.       Since the file in this case reflects a prima facie showing that the examination is  
12 being conducted for legitimate purposes, that the inquiries may be relevant to those purposes,  
13 that the information sought is not already within the Commissioner's possession, and that the  
14 administrative steps required by the Internal Revenue Code have been followed, *United States v.*  
15 *Powell*, 379 U.S. 48, 57-58 (1964), the burden of coming forward has shifted to the respondent  
16 to oppose enforcement of the summons.  
17

18           4.       If the respondent has any defense to present or opposition to the petition, such  
19 defense or opposition shall be made in writing and filed with the Clerk of Court and copies  
20 served on counsel for the United States in Washington D.C., at least 21 days prior to the date set  
21 for the show cause hearing. The United States may file a response memorandum to any  
22 opposition at least 5 court days prior to the date set for the show cause hearing.  
23

24           5.       At the show cause hearing, the Court will consider all issues raised by the  
25 respondent. Only those issues brought into controversy by the responsive pleadings and  
26 supported by affidavit or declaration will be considered. Any uncontested allegation in the  
27 petition will be considered admitted.  
28

6. The respondent may notify the Court, in a writing filed with the Clerk and served on counsel for the United States in Washington, D.C., at least 14 days prior to the date set for the show cause hearing, that the respondent has no objection to enforcement of the summons. The respondent's appearance at the hearing will then be excused.

7. The respondent is hereby notified that failure to comply with this Order may subject it to sanctions for contempt of court.

Dated: August 2, 2022

Allison Claire  
ALLISON CLAIRE  
UNITED STATES MAGISTRATE JUDGE